# City of Chandler

License & Sales Tax

# PRIVILEGE TAX GUIDELINES

# INSTRUCTIONS FOR COMPLETING LICENSE APPLICATION

Please read all instructions. Incomplete applications cannot be processed.

#### **ZONING REQUIREMENTS**

Before a license can be issued, location approval from Development Services is required for all businesses within the Chandler city limits except real property rentals. Allow 2-3 weeks for location approval.

Commercial locations are required to have *Certificate of Occupancy*. Home-based locations are required to have *Zoning Clearance*.

Applications are available at our office or from Development Services.

All questions regarding the Certificate of Occupancy or Zoning Clearance should be directed to: Development Services, 215 East Buffalo Street, Chandler, (480) 782-3100.

#### GENERAL INFORMATION

- Most licenses are permanent, (but subject to an annual license fee). Temporary licenses are issued only for periods of less than 30 days.
- If you are a new owner of an existing business, be certain to provide the name and Chandler license number of the previous owner. *Please remember to verify prior taxes are paid. A new owner can be held responsible for the tax debt of the prior owner.*
- A change of ownership or location within the Chandler city limits (address, suite, etc.) requires a new license.
- If you are reapplying for a license due to a name or in-city location change, please provide your current license number and the effective date of the change.

# Section I: Business Information

# **Business Name**

- List business name if using one, if not, list name of the business owner. The business name (or Individual, Company or 'DBA') on this license application should match the business name on the Certificate of Occupancy or Zoning Clearance form.
- Property managers applying on behalf of a client should indicate the property owner's name in this section.

#### **Location Address**

This is your Chandler business location address. Include suite, unit, or apartment numbers. If you are applying for a license for rental activity, the Chandler rental property address is entered in this section. Each single family home, condo, townhouse, or commercial property must be separately licensed (complete an application for each property address).

**Note:** If you have no Chandler Business Location Address, please leave the location address lines blank.

# **Business Phone**

The phone number listed here should correspond to the Chandler business location unless the application is for real property rental. Please indicate if this number is not published. When so noted, unpublished numbers are excluded from public access listings.

#### **Start Date**

Provide the starting date (month/day/year) of the business. If you are applying for a license due to an ownership change or change of location, the start date (month/day/year) is the date of the change. If the business has no physical location within the Chandler city limits, please list the date (month/day/year) of the first business activity in Chandler.

#### E-mail address

Provide the E-mail address for the person who should receive general Chandler Privilege and Use Tax information and updates. (Optional)

#### State Tax License #

An Arizona State privilege tax number is required unless your business is an exempt service or a residential rental property. Contact the Arizona Department of Revenue for information regarding state licensing requirements at (602) 255-3381.

#### Federal ID #

Corporations or businesses with employees should provide their Federal Tax Identification Number. Individual owners or partnerships without employees should use their social security number(s).

# SECTION II:

# MAILING ADDRESS AND PHONE NUMBER

# Name

List business legal entity name if different from Section I. For a sole proprietorship or partnership, use the owner's name(s).

Property managers or independent tax preparers who will be receiving returns should list their name here.

# **Mailing Address**

Provide the mailing address. Note: Business license and tax return mail will be sent to this address. Please include suite, unit, or apartment numbers.

#### **Phone Number**

Provide the phone number that corresponds to the mailing location. Please indicate if this number is not published. When so noted, unpublished numbers are excluded from public access listings.

# Section III: Business Ownership and Record Location Information

## **Ownership**

Please indicate the type of ownership. If you mark "other" please describe.

All corporations must provide: State of incorporation, officers (at least 2), and statutory agent information. An "LLC" must have at least 1 member. General partnerships must provide the names of the general partners.

# **Owners/Partners/LLC Members or Officers**

List complete owner/officer/partner information as requested. Include names and titles.

Please indicate if phone numbers provided are not published.

Home (not business) addresses are required. Post Office Box numbers are not acceptable for home addresses.

## **Statutory Agent**

The name, address, and phone number of your Statutory Agent is required here. If you have nexus in Arizona, an Arizona agent must be listed.

#### **Records Location**

Complete this section if business records are not kept at the location listed in Section II.

# SECTION IV: BUSINESS TYPE

Check business type. If "Other" please describe.

Provide a detailed description of business activity. If retail sales, list type of items to be sold; if construction contracting, list type of contracting; etc. Please indicate your Contractor's number with the Arizona Registrar of Contractors if you checked construction contracting.

Mark cash receipts if you recognize income and expense based upon the date you receive funds or pay bills. The accrual method would be chosen if you recognize income when earned and expenses when incurred regardless of when cash is received or disbursed.

Please provide the total number of employees you anticipate at your Chandler location.

# SECTION V: BUSINESS PREMISES STATUS

Please indicate whether or not you own the business location. If you answer "No," please provide the name of the legal owner or property manager along with their mailing address and phone number.

### **APPLICATION & LICENSE FEES**

Each application must include appropriate licensing fees.\* Applicant should mark the appropriate boxes on the right side of the application to identify how their fees are to be applied.

**Regular Business License (non-residential)** - check the appropriate box and remit \$40.00 (consisting of a \$25.00 annual license fee and a \$15.00 application fee).

**Residential Rental License** - check the appropriate box (based on number of rental units) and remit a \$2.00 per rental unit license fee and a \$15.00 application fee).

## For example:

Single Family Rental - \$17.00 total (\$2.00 license fee plus \$15.00 application fee).

Duplex Rental - \$19.00 total (\$4.00 license fee plus \$15.00 application fee).

The maximum license fee for 13+ units is \$25.00 for each residential rental location.

\*Late fees of 50% of the license fee may be assessed for businesses operating 45 days or more prior to applying for a license. Prior year license and late fees will be assessed for each year of operation without a license. Both application and license fees are nonrefundable.

# Mailing Address:

Mail Stop 701 PO Box 4008 Chandler, Arizona 85244-4008

# Location:

Suite 105 55 North Arizona Place Chandler, Arizona

Phone (480) 782-2280 Fax (480) 782-2295 TDD (800) 367-8939

July/03 supercedes all previous brochures